

**EXHIBIT B**  
**to**  
**POLICY GUIDELINES, LOCAL TAX EXEMPTION**  
**REQUESTS**

**STEP 2 - CRITERIA TO DETERMINE SCOPE of REVIEW**

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**REAL PROPERTY EXEMPTIONS**

If the dollar amount of the property tax levied on the real property for which an exemption is sought is \$25,000 or more

**-OR-**

If the assessed value of the real property (land and improvements) for which an exemption is sought is \$2.0 million or more

**-THEN-**

**PROCEED to Step 3A** - Criteria for Larger Exemption Applicants  
(POLICY GUIDELINES **and Exhibit C**)

**-IF NOT, THEN-**

**PROCEED to Step 3B** - Criteria for Smaller Exemption Applicants  
(POLICY GUIDELINES, Section D)

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**PERSONAL PROPERTY EXEMPTIONS**

If the dollar amount of the property tax levied on the personal property for which exemption is sought is \$10,000 or more

**-OR-**

If the assessed value of the personal property (e.g., vehicle fleet, furniture and fixtures, equipment) for which exemption is sought is \$250,000 or more

**-THEN-**

**PROCEED to Step 3A** - Criteria for Larger Exemption Applicants  
(POLICY GUIDELINES **and Exhibit C**)

**-IF NOT, THEN-**

**PROCEED to Step 3B** - Criteria for Smaller Exemption Applicants  
(POLICY GUIDELINES, Section D)